

## **30.201-7**

### **30.201-7 Cognizant Federal agency responsibilities.**

See 48 CFR 9903.201-7 (FAR appendix).

[61 FR 18917, Apr. 29, 1996, as amended at 62 FR 40237, July 25, 1997]

### **30.202 Disclosure requirements.**

#### **30.202-1 General requirements.**

See 48 CFR 9903.202-1 (FAR appendix).

[61 FR 18917, Apr. 29, 1996, as amended at 62 FR 40237, July 25, 1997]

#### **30.202-2 Impracticability of submission.**

See 48 CFR 9903.202-2 (FAR appendix).

[61 FR 18917, Apr. 29, 1996, as amended at 62 FR 40237, July 25, 1997]

#### **30.202-3 Amendments and revisions.**

See 48 CFR 9903.202-3 (FAR appendix).

[61 FR 18917, Apr. 29, 1996, as amended at 62 FR 40237, July 25, 1997]

#### **30.202-4 Privileged and confidential information.**

See 48 CFR 9903.202-4 (FAR appendix).

[61 FR 18917, Apr. 29, 1996, as amended at 62 FR 40237, July 25, 1997]

#### **30.202-5 Filing disclosure statements.**

See 48 CFR 9903.202-5 (FAR appendix).

[61 FR 18917, Apr. 29, 1996, as amended at 62 FR 40237, July 25, 1997]

#### **30.202-6 Responsibilities.**

(a) The contracting officer is responsible for determining when a proposed contract may require CAS coverage and for including the appropriate notice in the solicitation. The contracting officer must then ensure that the offeror has made the required solicitation certifications and that required Disclosure Statements are submitted. (Also see 48 CFR 9903.201-3 and 9903.202 (FAR appendix).)

(b) The contracting officer shall not award a CAS-covered contract until the cognizant Federal agency official (CFAO) has made a written determination that a required Disclosure Statement is adequate unless, in order to protect the Government's interest, the agency head, on a nondelegable basis, authorizes award without obtaining submission of the required Disclosure Statement (see 48 CFR 9903.202-2). In

## **48 CFR Ch. 1 (10-1-14 Edition)**

this event, the contractor shall submit the required Disclosure Statement and the CFAO shall make a determination of adequacy as soon as possible after the award.

(c) The cognizant auditor is responsible for conducting reviews of Disclosure Statements for adequacy and compliance.

(d) The CFAO is responsible for issuing determinations of adequacy and compliance of the Disclosure Statement.

[57 FR 39587, Aug. 31, 1992, as amended at 61 FR 18917, Apr. 29, 1996; 62 FR 40237, July 25, 1997; 70 FR 11753, Mar. 9, 2005]

#### **30.202-7 Determinations.**

(a) *Adequacy determination.* (1) As prescribed by 48 CFR 9903.202-6 (FAR Appendix), the auditor shall—

(i) Conduct a review of the Disclosure Statement to ascertain whether it is current, accurate, and complete; and

(ii) Report the results to the CFAO.

(2) The CFAO shall determine if the Disclosure Statement adequately describes the contractor's cost accounting practices. Also, the CFAO shall—

(i) If the Disclosure Statement is adequate, notify the contractor in writing, and provide a copy to the auditor with a copy to the contracting officer if the proposal triggers submission of a Disclosure Statement. The notice of adequacy shall state that—

(A) The disclosed practices are adequately described and the CFAO currently is not aware of any additional practices that should be disclosed;

(B) The notice is not a determination that all cost accounting practices were disclosed; and

(C) The contractor shall not consider a disclosed practice, by virtue of such disclosure, an approved practice for estimating proposals or accumulating and reporting contract and subcontract cost data; or

(ii) If the Disclosure Statement is inadequate, notify the contractor of the inadequacies and request a revised Disclosure Statement.

(3) Generally, the CFAO should furnish the contractor notification of adequacy or inadequacy within 30 days after the CFAO receives the Disclosure Statement.